

**IN THE CLAIMS:**

Please amend the claims as follows, substituting any amended claim(s) for the corresponding pending claim(s):

1     77. (unchanged) An integrated circuit structure, comprising:

2             a substrate;

3             a field oxide over the substrate, the field oxide having an opening therethrough to a  
4     surface of the substrate;

5             a gate electrode over the surface of the substrate and within the opening, the gate  
6     electrode having insulating material on a bottom and on two sides of the gate electrode, wherein  
7     the insulating material on the bottom of the gate electrode contacts the substrate; and

8             source and drain regions adjacent the insulating material on the gate electrode, each  
9     source and drain region including

10            a first portion in the substrate and

11            a second portion on the substrate over the first portion and adjacent to the  
12     insulating material on the sides of the gate electrode.

1 78. (unchanged) The integrated circuit structure of claim 77, wherein the opening through the  
2 substrate has substantially vertical sidewalls.

1 79. (unchanged) The integrated circuit structure of claim 78, wherein each source and drain  
2 region is formed between a sidewall of the opening and the insulating material on the sides of  
3 the gate electrode.

1 80. (unchanged) The integrated circuit structure of claim 79, wherein a space between a  
2 sidewall of the opening and the insulating material on the sides of the gate electrode is filled  
3 with material forming the second portion of one of the source and drain regions.

1 81. (amended) The integrated circuit structure of claim 77, further comprising:  
2 LDD regions for the source and drain regions formed within the first portion of each  
3 source and drain region.

1 82. (unchanged) The integrated circuit structure of claim 81, wherein the LDD regions are  
2 formed in the substrate beneath the insulating material on the sides of the gate electrode.

1 83. (unchanged) The integrated circuit structure of claim 77, wherein the gate electrode, the  
2 insulating material on the sides of the gate electrode, and the second portions of the source and  
3 drain regions fill the opening.

1 84. (unchanged) The integrated circuit structure of claim 77, an upper surface of the gate  
2 electrode is further from a surface of the substrate than an upper surface of the field oxide.

1 85. (unchanged) The integrated circuit structure of claim 77, wherein the first and second  
2 portions of the source and drain regions are both formed of a semiconductor material.

1 86. (unchanged) The integrated circuit structure of claim 77, wherein the second portions of the  
2 source and drain regions each form contact regions for source/drain contacts.

Please add the following new claim:

1 87. (newly added) The integrated circuit structure of claim 82, wherein the LDD regions are  
2 the first portions of the source and drain regions.